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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 3343 OF 2005
IN

INCOME TAX APPEAL (L) NO. 1415 OF 2005

The Commissioner of Income Tax ... Appellant

Versus

M/s. ATV Project India Ltd. ... Respondent

Mr. S.M.Shah for the Appellant.

CORAM: F.I. REBELLO &
J.P. DEVADHAR, JJ.
DATED: SEPTEMBER 18, 2007

P.C.:

. There is delay of 378 days. There is affidavit in support of the motion. The order was received by Commissioner of Income Tax on 16.6.2004. The Scrutiny report was called for on 22.10.2004. There is no explanation whatsoever for this delay. The draft appeal was received by the Ministry of Law on 1.2.2005. The only averment is that stamp papers were not available till the end of September, 2005. The appeal itself was filed on 26.10.2005. No explanation for the said delay also. Considering the cause shown, the same would not amount to sufficient cause. Hence, motion dismissed.

(J.P. DEVADHAR, J.) **(F.I.REBELLO, J.)**